

Hearing Date and Time: October 25, 2007 at 10:00 am
Response Date and Time: October 18, 2007 at 10:00 am

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

DELPHI CORPORATION, et al.,
Debtors.

Chapter 11

Case No.: 05-44481(RDD)
(Jointly Administered)

**RESPONSE OF KEYSTONE POWDERED METAL COMPANY TO DEBTORS'
TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND
FED. R. BANK. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS, (B)
UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT
TO MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION**

TO: HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Keystone Powdered Metal Company ("Keystone"), by and through its attorneys Buchanan Ingersoll & Rooney PC, and as for its Response to Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims not Reflected on Debtor's Books and Records, (E) Untimely Claims, And (F) Claims Subject to Modification, Tax Claim Subject to Modification, And Modified Claims Asserting Reclamation (the "Objection"), respectfully states as follows:

1. Keystone filed an unsecured proof of claim in the amount of \$140,983.79 at claim number 15792 (the "Proof of Claim").

2. Pursuant to the Objection, the Debtors seek to modify the Proof of Claim by reducing it to \$109,338.54.

3. Following receipt of the Objection, Keystone undertook a thorough review of its records. During its review, Keystone learned that four (4) invoices totaling \$18,067.33 related to post-petition deliveries and therefore were erroneously included in the Proof of Claim.

4. Accordingly, while Keystone disputes the Objection, it consents to the reduction and modification of the Proof of Claim to the amount of \$122,916.46. Attached hereto as Exhibit "A" is a summary of all invoices comprising the Proof of Claim as modified herein. Several of the invoices have previously been submitted to the Debtors. Copies of the remaining invoices are too voluminous to attach but will be provided to the Debtors upon request.

WHEREFORE, Keystone respectfully requests that this Honorable Court enter an Order (i) overruling the Objection and denying the relief sought in the Objection with respect to the Proof of Claim, (ii) allowing the Proof of Claim in the modified amount of \$122,916.46, and (iii) granting such other relief as is just and proper.

Dated: New York, New York
October 17, 2007

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC
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